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CHAPTER 245

AN ACT to amend 77.54 (7) of the statutes, relating to subjecting occasional sales of aircraft to sales tax.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

77.54 (7) of the statutes is amended to read:

77.54 (7) The occasional sales of taxable tangible personal property and services and the storage, use or other consumption in this state of taxable tangible personal property, the transfer of which to the purchaser is an occasional sale, except that the exemption herein provided shall, in the case of motor vehicles *or aircraft*, be limited to motor vehicles *or aircraft* transferred to the spouse, mother, father or child of the transferor and then only if such motor vehicle *or aircraft* has been previously registered in this state in the name of the transferor.

Approved August 15, 1963.